

## DECISION MEMORANDUM

**TO:** COMMISSIONER KJELLANDER  
COMMISSIONER SMITH  
COMMISSIONER RAPER  
COMMISSION SECRETARY  
COMMISSION STAFF  
LEGAL

**FROM:** KARL KLEIN  
DEPUTY ATTORNEY GENERAL

**DATE:** OCTOBER 23, 2015

**SUBJECT:** INTERMOUNTAIN GAS – APPLICATION FOR ACCOUNTING ORDER  
(CASE NO. INT-G-15-03)

On October 9, 2015, Intermountain Gas Company applied for an Order authorizing it to record, as a regulatory asset, expenses it incurs to prepare for its next general rate case. The Company explains that it has not filed a general rate case since 1985 (*see* Case No. U-1034-122), but it expects to file a general rate case in the next 12 months. The Company states that it lacks the necessary staff to prepare and present the expected rate case, and that it will thus need to retain outside consultants. While the Company does not seek to increase its rates to recover the consultants' expected fees now, it is requesting an accounting order that will allow it to record its consultant-related expenses so it can ask the Commission to let it recover those expenses in the future.

### STAFF RECOMMENDATION

Staff recommends that the case be processed by Modified Procedure, with comments due within 21 days of the Commission's notice, and reply comments (if any) due 7 days later.

### COMMISSION DECISION

Does the Commission wish to process this case under Modified Procedure and set a 21-day comment deadline and 7-day reply deadline?

Karl Klein  
Karl T. Klein  
Deputy Attorney General